IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.20 OF 2001

The Commissioner of Central Excise
Mumbai II .. Applicant.
V/s.
M/s.Hindustan Aegis LPG Bottling
Co. Limited .. Respondent.

Mr.S.M. Shah with Mr.Y.R. Mishra for the applicant.

Mr.Mehul Shah for the respondent.

**CORAM : V.C. DAGA &**
**J.P. DEVADHAR, JJ.**

**DATED : 23RD MARCH, 2005.**

P.C. :

Heard the learned counsel for rival parties.

2. The issue sought to be raised in this application is squarely covered by the judgment of Apex Court in the case Commissioner of Central Excise, Coimbatore V/s. Jawahar Mills Ltd. [2001 (132) ELT 3 (S.C.)].

3. In this view of the matter, there is no merit in the application. The same is dismissed.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)